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WEBSTER PARISH FIRE PROTECTION DISTRICT #3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

Financial Report

For the Year Ended June 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-19-03

WEBSTER PARISH FIRE PROTECTION DISTRICT #3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

Component Unit Financial Statements  
As of and for the year ended June 30, 2003

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**JAMIESON, WISE & MARTIN**  
A PROFESSIONAL ACCOUNTING CORPORATION

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JENNIFER C. SMITH, C.P.A.

WM. PEARCE JAMIESON, C.P.A.(1991)

MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

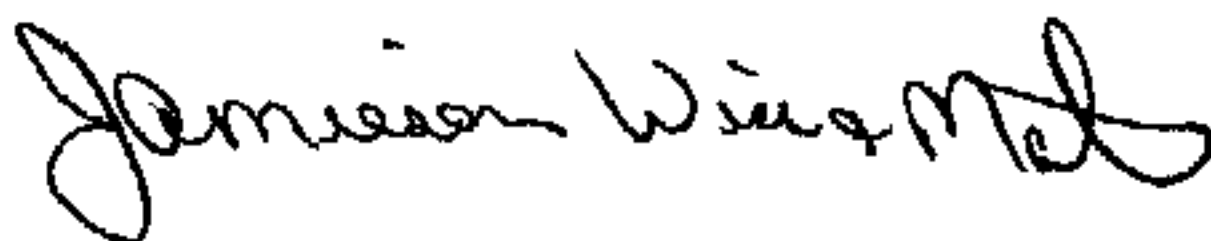
**ACCOUNTANTS' COMPILATION REPORT**

The Board of Commissioners  
Webster Parish Fire Protection  
District #3  
Doyline, Louisiana

We have compiled the component unit financial statements as of and for the year ended June 30, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements and schedules, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated October 31, 2003, on the results of our agreed-upon procedures.



Minden, Louisiana  
October 31, 2003

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**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the Management of the Webster Parish Fire  
Protection District #3 of Webster Parish

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District #3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District #3's compliance with certain laws and regulations during the year ended June 30, 2003, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Public Bid Law***

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the year ended June 30, 2003, no expenditures for equipment exceeding \$15,000 were noted. No expenditures for public works exceeding \$100,000 were noted.

### ***Code of Ethics for Public Officials and Public Employees***

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

For the year ended June 30, 2003, no employees were noted.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

This agreed-upon procedure is not applicable since there were no employees paid during the period under examination.

### ***Budgeting***

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget for the year ended June 30, 2003.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on July 9, 2002, which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #3 by a unanimous vote.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted amounts by 5.49%. Actual expenditures were less than budgeted amounts by 10.98%. The special revenue fund is exempt from making amendments under LSA-RS:39:1311(B) which states that amendments are not required for a special revenue fund with anticipated expenditures that do not exceed two hundred fifty thousand dollars.

### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the periods under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee

We examined supporting documentation for each of the six selected disbursements and found that each payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger.

- (c) determine whether payments received approval from proper authorities

Inspection of documentation supporting each of the six selected disbursements indicated approval from the treasurer and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Webster Parish Fire Protection District #3 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management documented in its meetings that the notices were properly posted.

### *Debt*

10. Examine bank deposits for the periods under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the periods under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

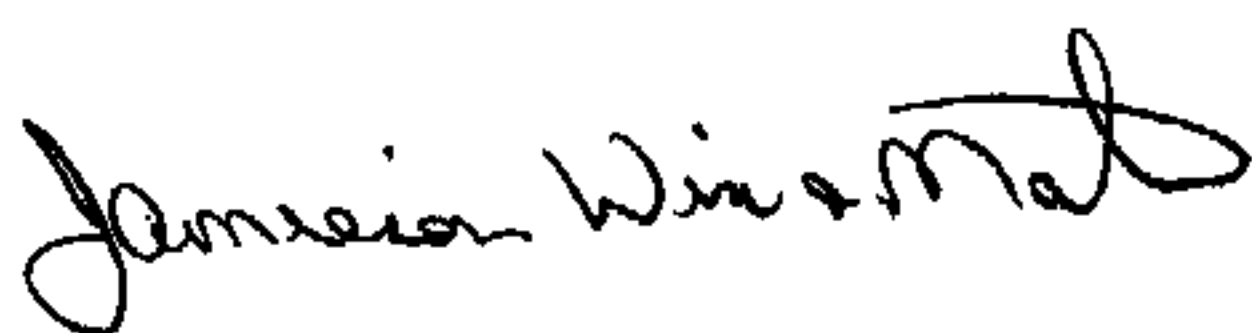
### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no payments for items noted above. We noted no paid employees for the year ended June 30, 2003. We also inspected records for the year and noted no instances which would indicate payments which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Webster Parish Fire Protection District #3 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Minden, Louisiana  
October 31, 2003

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**  
\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..  
Yes [☒] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.  
Yes [☒] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.  
Yes [☒] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.  
Yes [☒] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.  
Yes [☒] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.  
Yes [☒] No [ ]



We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [ ☒ ] No [ ☐ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ☒ ] No [ ☐ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ ☒ ] No [ ☐ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ ☒ ] No [ ☐ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Rebecca Rivera</u>	Secretary	<u>6-2-03</u>	Date
<u>Rebecca Rivera</u>	Treasurer	<u>6-2-03</u>	Date
<u>Ann Marie Harris</u>	President	<u>6-3-03</u>	Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.

## COMPONENT UNIT FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #3  
 Combined Balance Sheet - All Fund Types and Account Groups  
 June 30, 2003

	Governmental Fund Type	Account Groups		Totals
	Special Revenue	General Fixed Assets	General Long-term Debt	(Memorandum Only)
ASSETS				
Cash and cash equivalents	\$75,246	-	-	75,246
Deposits	65	-	-	65
Vehicles	-	160,700	-	160,700
Equipment and suits	-	70,789	-	70,789
Buildings and land	-	123,177	-	123,177
Radios, pagers, etc.	-	52,793	-	52,793
Total assets	<u>\$75,311</u>	<u>407,459</u>	<u>-</u>	<u>482,770</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance				
Unreserved	75,311	-	-	75,311
Investment in fixed assets	-	407,459	-	407,459
Total fund balance	<u>75,311</u>	<u>407,459</u>	<u>-</u>	<u>482,770</u>
Total liabilities and fund balance	<u>\$75,311</u>	<u>407,459</u>	<u>-</u>	<u>482,770</u>

The accompanying notes constitute an integral part of these financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Statements of Revenues, Expenditures and Changes  
in Fund Balance - Governmental Fund Type - Special Revenue Fund  
For the Years Ended June 30, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Revenues:		
Ad valorem taxes	\$ 41,978	\$ 65,031
Interest earned	859	910
Other receipts	<u>9,168</u>	<u>12,331</u>
Total revenues	<u>52,005</u>	<u>78,272</u>
Expenditures:		
Medical supplies and small tools	2,659	941
Insurance	5,871	5,175
Buildings and grounds	1,238	173
Professional fees	1,771	965
Bank and trustee fees	-	602
Vehicle repairs and maintenance	1,151	4,919
Radio expense	966	933
Fuel	1,691	1,121
Utilities	2,080	2,139
Telephone	1,104	1,187
Education	706	1,140
Volunteer Firefighter Reimbursement	1,921	2,004
Other	1,971	2,813
Office expense	597	521
Principal payments	-	25,000
Interest	-	2,000
Capital outlay - fire fighting equipment	1,218	2,296
Capital outlay - building and improvements	9,863	-
Capital outlay - radio equipment	<u>-</u>	<u>6,909</u>
Total expenditures	<u>34,807</u>	<u>60,838</u>
(Deficit) of revenues over expenditures	17,198	17,434
Fund balance beginning of year	<u>58,113</u>	<u>40,679</u>
Fund balance end of year	<u>\$ 75,311</u>	<u>58,113</u>

The accompanying notes constitute an integral part of these financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Governmental Fund Type - Special Revenue  
Statement of Revenue, Expenditures and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the year ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Ad valorem taxes	\$ 36,000	41,978	5,978
Interest earned	1,200	859	(341)
Other receipts	12,100	9,168	(2,932)
Total revenues	<u>49,300</u>	<u>52,005</u>	<u>2,705</u>
Expenditures:			
Miscellaneous supplies	3,200	2,659	541
Insurance	5,200	5,871	(671)
Buildings and grounds	600	1,238	(638)
Professional fees	1,100	1,771	(671)
Vehicle repairs and maintenance	4,000	1,151	2,849
Radio expense	1,200	966	234
Fuel	2,000	1,691	309
Utilities	3,000	2,080	920
Telephone	1,200	1,104	96
Election Expense	5,000	-	5,000
Volunteer Firefighter Reimbursement	2,100	1,921	179
Education	2,000	706	1,294
Other	2,000	1,971	29
Office	1,500	597	903
Capital outlay - fire fighting equipment	2,000	1,218	782
Capital outlay - radio equipment	2,000	-	2,000
Capital outlay - building	<u>1,000</u>	<u>9,863</u>	<u>(8,863)</u>
Total expenditures	<u>39,100</u>	<u>34,807</u>	<u>4,293</u>
Excess (deficit) of revenues over expenditures	10,200	17,198	6,998
Fund balance beginning of year	<u>58,113</u>	<u>58,113</u>	<u>-</u>
Fund balance end of year	<u>\$ 68,313</u>	<u>75,311</u>	<u>6,998</u>

The accompanying notes constitute an integral part of these financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 2003

1. Introduction

The Webster Parish Fire Protection District #3 was created by resolution of the Webster Parish Police Jury in May 1986. The District began collecting ad valorem taxes in January 1988. The District board consists of five members. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Village of Doyline and the fifth member is appointed by the other four members and is the chairman of the District.

The significant accounting policies followed by the Webster Parish Fire Protection District #3 in preparation of the accompanying financial statements are set forth below.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- A. Reporting Entity - As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 2003

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organization for which the reporting entity financial statements would be misleading if data of organization is not included because of the nature or significance of the relationship.

Because the police jury can impose its will on the Fire District and the police jury appoints a voting majority, the district was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

- B. Basis of accounting* - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #3. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability occurs.
- C. Expenditures* - Expenditures are approved to be paid by the Board at the board meetings.
- D. Taxes* - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
- E. Fixed assets* - Fixed assets are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost.
- F. Budgets* - The district uses the following budget practices:

The District adopted a budget for the year ended June 30, 2003. The District adopts and controls budgets and the level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes to the original budget must be approved by the Board of Commissioners.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 2003

2. Ad Valorem Taxes

The District has a levy of 15.06 mil ad valorem tax as of June 30, 2003 which consists of a maintenance millage of 15.06 mils. The maintenance millage is for 15 years beginning with tax year 1998. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

3. General Fixed Assets

		Land &			Radios
	<u>Total</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Pagers</u>
Balance 7-1-02	\$ 391,878	113,314	156,200	69,571	52,793
Additions	11,081	9,863	4,500	1,218	-
Deletions	-	-	-	-	-
Balance 6-30-03	\$ <u>402,959</u>	<u>123,177</u>	<u>160,700</u>	<u>70,789</u>	<u>52,793</u>

4. Memorandum Totals

The total columns in the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

5. Cash and Cash Equivalents

At June 30, 2003, the district had cash and cash equivalents (book balances) totaling \$ 75,246. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2003 the District has \$ 75,288 in deposits (bank balances). These deposits are secured from risk by \$ 75,288 of federal deposit insurance.



WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 2003

	<u>Cash in Bank</u>
	<u>Checking</u>
Maintenance Funds	\$ 72,890
Bond Payoff Fund	<u>2,398</u>
Totals	\$ <u>75,288</u>

## SUPPLEMENTAL INFORMATION SCHEDULES

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2003

The following serve on the Board of Commissioners without compensation:

Melvin Stewart	Chairman - Until January 2003
Dannie Harris	Chairman - After January 2003
Cathy Bell	Secretary/Treasurer - Until May 2003
Rebecca Rivera	Secretary/Treasurer - After May 2003
Stan Brown	Commissioner
Bob Chandler	Commissioner
Jimmy Bell	Commissioner
Jim McCalister	Commissioner

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Summary of Prior Year Findings  
As of and for the Year Ended June 30, 2003

**Agreed Upon Procedures Attestation/Compilation**

No Findings for Year Ending June 30, 2002

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Current Year Findings and Recommendations  
As of and For the Year Ended June 30, 2003

**Agreed Upon Procedures Attestation/Compilation**

**Compliance with Laws, Regulations, Contracts, and Grants**

**2003-1 – LSA-RS42:1112 Participation in certain transactions involving the governmental entity.**

This revised statute prohibits the governmental entity from transactions involving the board members or any of their immediate family members.

During the year ending June 30, 2003 we noted the following checks were made:

1. On 9/2/02 check # 1905 for \$2,000 for a septic tank was paid to Stewart Septic Systems. Melvin Stewart, the owner was the acting chairman of the district at the time of this transaction.
2. Transactions have been incurred with D&H Hardware & Automotive in the past. However, effective Feb 11, 2003 Dannie Harris was appointed chairman of the district. D&H Hardware and automotive is owned by an immediate family member of Dannie Harris.

On 5/8/03 ck# 2030 for \$317.29 and on 5/21/03 ck# 2036 for \$50 was written to D&H Hardware for supplies.

We recommend the board review the definition of immediate family members in LSA-RS42:1102 and the requirements as stated in LSA-RS42:1111-1123 to ensure the district is in compliance with applicable state laws.

**Webster Fire District # 3 VFD  
P.O. Box 494  
Doyline, Louisiana 71023**

**Jameson, Martin and Wise  
601 Main Street  
Minden, La. 71058**

**Dear Mr. Martin,**

**I have received the package that you mailed out containing our draft. I also am answering the required part about our transacting with family members.**

**We were not aware of this problem and will do our best in the future to abstain from this practice.**

**However Dannie Harris is no longer our Chairman, and with the tragic passing of Melvin Stewart we should have no difficulties.**

**If we do have a transgression we will attempt to rectify it for the department.**

**I hope this letter has cleared up this issue.**

**Thank You for bringing it to our attention.**

**Sincerely Yours**

**Rebecca Rivera  
Sec/Treas.  
Doyline Fire District # 3**